RECORDATION NO 17795-AILED

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11-50 AM

SURFACE TRANSPORTATION BOARD

The David J. Joseph Company

January 21, 2007

Vernon Williams Recordations Unit Surface Transportation Board 395 E. Street, SW Washington, DC 20423-0001

Dear Vernon:

Please find attached, one original Release of Lien of Railroad Equipment Lease dated January 18, 2008 between the following parties:

The David J. Joseph Company 300 Pike Street Cincinnati, Ohio 45202

The Wheeling & Lake Erie Railway Company 100 East First Street Brewster, OH 44613

This filing is to appear in index as follows: Release of Lien of Railroad Equipment Lease dated January 18, 2008, related to the fifty (50) railcars bearing reporting marks WE 424 - 473, inclusive.

Please file this agreement as a secondary document under Recordation Number 17795-A as it relates to the document previously filed with the Surface Transportation Board under Recordation Number 17795. The filing fee in the amount of \$35.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6082.

Sincerely,

Barbara A. Brzezicki Contract Manager

Rail Equipment Croup

RECORDATION NO 17795-AFILED

RELEASE OF LIEN OF RAILROAD EQUIPMENT LEASE

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SURFACE TRANSPORTATION BOARD

This Release of Lien of Railroad Equipment Lease (the "Release") releases the lien created by that certain Railroad Equipment Lease dated as of January 17, 1992 (the "Lease"), bearing Recordation No. 17795 between The David J. Joseph Company. as Lessor ("Lessor") and The Wheeling and Lake Erie Railway Company, as Lessee ("Lessee"), with respect to fifty (50) railcars bearing reporting marks WE 424 - 473, inclusive (hereinafter, the "Equipment").

WHEREAS, Lessor and Lessee executed the Lease relating to the Equipment. Such Lease has expired; and

NOW, THEREFORE, in consideration of the premises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Lessor submits the following:

- 1. Lessee has returned the Equipment to Lessor.
- 2. All interest of the Lessor, its successors and assigns, in the Equipment arising pursuant to the Lease has been terminated.
 - 3. The Lessor hereby releases any lien(s) created by or arising out of the Lease.
- 4. This Release shall be recorded with the Surface Transportation Board so as to record the release of the lien(s) against the Equipment constituted by the Lease.

In witness whereof, the Lessor has caused this Release to be duly executed by its authorized officer as of the 18th day of January, 2008.

WITNESS:	7	THE DAVID J. JOSEPH COMPANY		
District ?		Ву:	hitt M.S	
		Name: _	Everett N. Martin	
ř	ŕ	Title:	Assistant Secretary	

STATE OF OHIO)	
)	SS:
COUNTY OF HAMILTON)	

The foregoing instrument was acknowledged before me this 18th of January, 2008 by Everett N. Martin, the Assistant Secretary of The David J. Joseph Company, a Delaware corporation.

Notary Public

My Commission expires:

BARBARA A. BRZEZX Notary Public, State of O